Vietnam Tariff Intelligence

HS 8438.50.00 detail

HS code	8438.50.00
Description	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils / - Machinery for the preparation of meat or poultry
Unit	chiếc
Generated	12/11/2026 10:27:39
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/84385000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13830
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13830
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13830
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13140

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13081
ATIGA	2023	2023	0	AT!F13081
ATIGA	2024	2024	0	AT!G13081
ATIGA	2025	2025	0	AT!H13081
ATIGA	2026	2026	0	AT!I13081
ATIGA	2027	2027	0	AT!J13081
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13135
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13135
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13135
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13135
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13135
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13135
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13136
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13136
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13136
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13136
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13136
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13136
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13139
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13087
AIFTA	30/12/2022	2022	0	AI!F13095
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13095
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13095
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13095
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13095
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13095

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13126
VKFTA	2023	2023	0	VK!F13126
VKFTA	2024	2024	0	VK!G13126
VKFTA	2025	2025	0	VK!H13126
VKFTA	2026	2026	0	VK!I13126
VKFTA	2027	2027	0	VK!J13126
VCFTA	2022	2022	0	VC!D13175
VCFTA	2023	2023	0	VC!E13175
VCFTA	2024	2024	0	VC!F13175
VCFTA	2025	2025	0	VC!G13175
VCFTA	2026	2026	0	VC!H13175
VCFTA	2027	2027	0	VC!I13175
VN-EAEU	2022	2022	0	EAV!D13158
VN-EAEU	2023	2023	0	EAV!E13158
VN-EAEU	2024	2024	0	EAV!F13158
VN-EAEU	2025	2025	0	EAV!G13158
VN-EAEU	2026	2026	0	EAV!H13158
VN-EAEU	2027	2027	0	EAV!I13158
AHKFTA	2022	2022	0	AKH!D13158
AHKFTA	2023	2023	0	AKH!E13158
AHKFTA	2024	2024	0	AKH!F13158
AHKFTA	2025	2025	0	AKH!G13158
AHKFTA	2026	2026	0	AKH!H13158
AHKFTA	2027	2027	0	AKH!I13158
EVFTA	2022	2022	0	EV-NK!D13173
EVFTA	2023	2023	0	EV-NK!E13173

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13173
EVFTA	2025	2025	0	EV-NK!G13173
EVFTA	2026	2026	0	EV-NK!H13173
EVFTA	2027	2027	0	EV-NK!I13173
UKVFTA	2022	2022	0	UKV!D13172
UKVFTA	2023	2023	0	UKV!E13172
UKVFTA	2024	2024	0	UKV!F13172
UKVFTA	2025	2025	0	UKV!G13172
UKVFTA	2026	2026	0	UKV!H13172
UKVFTA	2027	2027	0	UKV!I13172
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13152
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13152
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13152
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13152
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13152
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13152
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13152
RCEP A	2022	2022	0	RCEPT-A!D13160
RCEP A	2023	2023	0	RCEPT-A!E13160
RCEP A	2024	2024	0	RCEPT-A!F13160
RCEP A	2025	2025	0	RCEPT-A!G13160
RCEP A	2026	2026	0	RCEPT-A!H13160
RCEP A	2027	2027	0	RCEPT-A!I13160
RCEP B	2022	2022	0	B!D13160
RCEP B	2023	2023	0	B!E13160
RCEP B	2024	2024	0	B!F13160

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13160
RCEP B	2026	2026	0	B!H13160
RCEP B	2027	2027	0	B!I13160
RCEP C	2022	2022	0	C!D13160
RCEP C	2023	2023	0	C!E13160
RCEP C	2024	2024	0	C!F13160
RCEP C	2025	2025	0	C!G13160
RCEP C	2026	2026	0	C!H13160
RCEP C	2027	2027	0	C!I13160
RCEP D	2022	2022	0	D!D13159
RCEP D	2023	2023	0	D!E13159
RCEP D	2024	2024	0	D!F13159
RCEP D	2025	2025	0	D!G13159
RCEP D	2026	2026	0	D!H13159
RCEP D	2027	2027	0	D!I13159
RCEP E	2022	2022	0	E!D13163
RCEP E	2023	2023	0	E!E13163
RCEP E	2024	2024	0	E!F13163
RCEP E	2025	2025	0	E!G13163
RCEP E	2026	2026	0	E!H13163
RCEP E	2027	2027	0	E!I13163
RCEP F	2022	2022	0	F!D13160
RCEP F	2023	2023	0	F!E13160
RCEP F	2024	2024	0	F!F13160
RCEP F	2025	2025	0	F!G13160
RCEP F	2026	2026	0	F!H13160

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13160
VIFTA	2024	2024	0	VI!F12208
VIFTA	2025	2025	0	VI!G12208
VIFTA	2026	2026	0	VI!H12208
VIFTA	2027	2027	0	VI!I12208

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8438.50.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8438.50.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8438.50.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8438.50.00 was checked against BT2026 (cell BT2026!N13830), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.